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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

No. 14/2025- State Tax (Rate)

Sachivalaya, Gandhinagar, 17th September, 2025

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No.(GHN-63)/GST-2025/S.9(1)(66)/GST Cell:- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Service Tax Council, hereby notifies the rate of the state tax of 6 per cent in respect of goods specified in Schedule appended to this notification, that shall be levied on intra-State supplies of goods, the description of which is specified in the corresponding entry in column (3) of the said Schedule, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule.

SCHEDULE

S. No.	Tariff item, Sub-heading, Heading or Chapter	Description
(1)	(2)	(3)
1.	6815	Fly ash bricks; Fly ash aggregates; Fly ash blocks
2.	6901 00 10	Bricks of fossil meals or similar siliceous earths
3.	6904 10 00	Building bricks
4.	6905 10 00	Earthen or roofing tiles

Explanation.— For the purposes of this notification,—

(a) the expressions "tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(b) the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification;

(c) the words and expressions used and not defined in this notification, but defined in the Gujarat Goods and Service Tax Act, 2017 (Guj.25 of 2017) and the Integrated Goods and Services Tax Act, 2017 (13 of 2017), shall have the same meanings as assigned to them in those Acts.

2. This notification shall come into force on the 22nd day of September, 2025.

By order and in the name of the Governor of Gujarat,

DR. NISARG JOSHI,

Deputy Secretary to Government.

Signature Not Verified
Signed by:BHOLUSINGH G THAKUR
Date: 2025.09.22 18:05:10 +05:30
Reason: Validate Document
Location: Government Central Press, Gandhinagar